

## EDUCATION

# Tax Credit for Low Income Students Scholarship Program

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### Overview

The Tax Credit for Low Income Students Scholarship (TCLISS) Program provides educational scholarships of up to \$8,000 to eligible students to pay all or a portion of tuition to attend a qualified elementary or secondary school in Kansas. Contributions are made to scholarship granting organizations (SGOs), which provide the scholarships to students attending qualified schools of their parents' choice.

The program was enacted by the 2014 Legislature and went into effect on January 1, 2015. Statutory authority for the program can be found in KSA 72-4351 through 72-4357.

### Scholarship Granting Organizations

A "scholarship granting organization" is an organization that complies with the requirements of the TCLISS program (including presenting proof of 501(c)(3) status) and provides educational scholarships to eligible students or to qualified schools in which parents have enrolled eligible students.

Each SGO must complete applications with both the Department of Revenue and State Department of Education to participate in the program. There have been 11 SGOs certified for the 2025 tax year.

### Scholarship Disbursement

The SGOs disburse at least 90.0 percent of contributions received to eligible students (in the form of educational scholarships) within 36 months of receipt. Scholarships may not exceed \$8,000 per eligible student for each school year. Scholarships must be used to cover the costs of tuition, fees, and expenses of a qualified school and, if applicable, the costs of transportation to a qualified school if transportation is provided by the school.

### Scholarship Qualifications

#### *Eligible Student*

An "eligible student" means a child who resides in Kansas and:

- Has an annual family income that is less than or equal to 250.0 percent of the federal poverty guidelines; and
  - Was enrolled in kindergarten or any of the grades one through eight in any public school the previous school year in which an educational scholarship is first sought for the child; or
  - Is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is under the age of six years; or
- Has received an educational scholarship

under the program and has not graduated from high school or reached the age of 21 years.

As of January 2025, there had been 2,794 students from 105 public school districts deemed eligible for a scholarship since the start of the program in 2015.

**Qualified School**

A “qualified school” is any non-public school that provides education to elementary and secondary students, is accredited by the State Board of Education (State Board) or a national or regional accrediting agency that is recognized by the State Board for the purpose of satisfying the teaching performance assessment for professional licensure or is working in good faith toward such accreditation, and has notified the State Board of its intention to participate in the program and complies with the requirements of the program. For the 2023-2024 school year,

there were 130 participating schools across Kansas.

**Tax Credit**

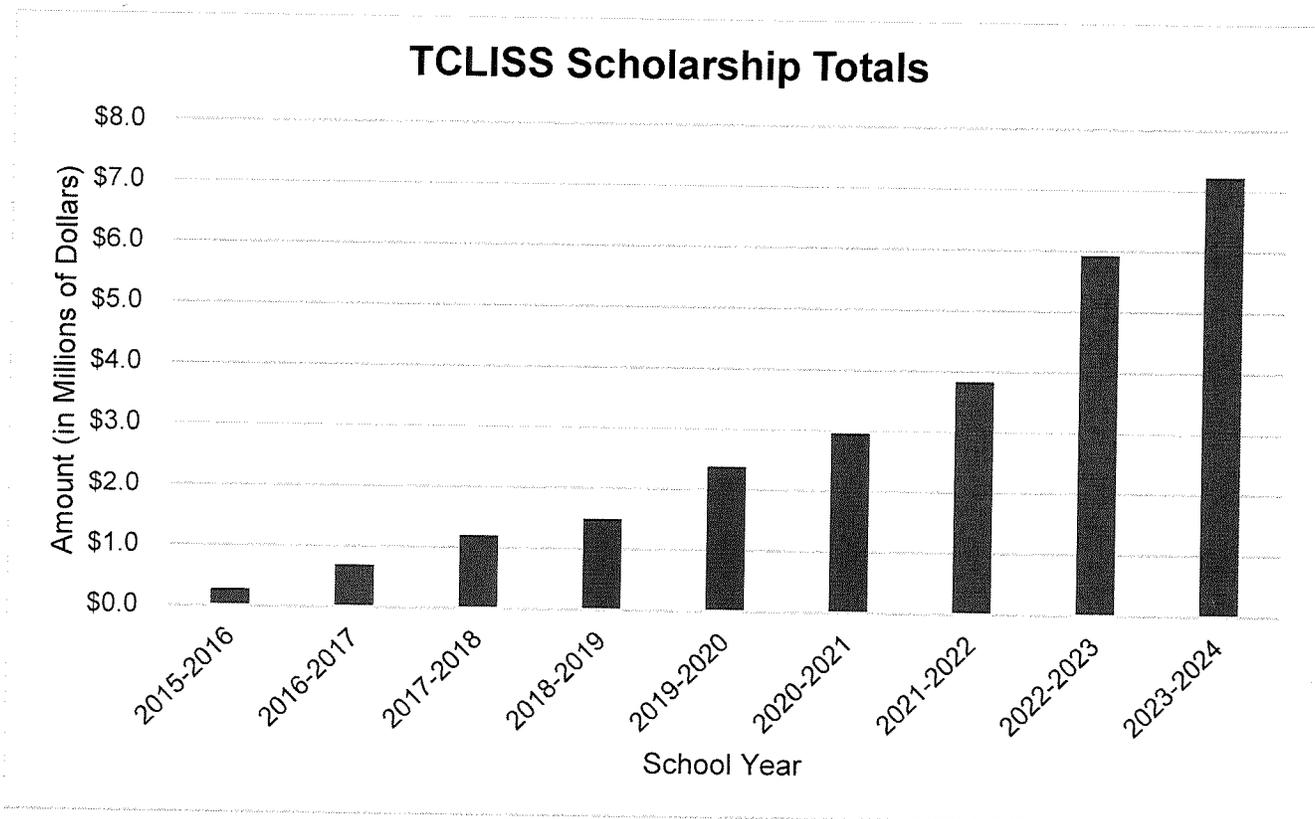
**Eligible Contributors**

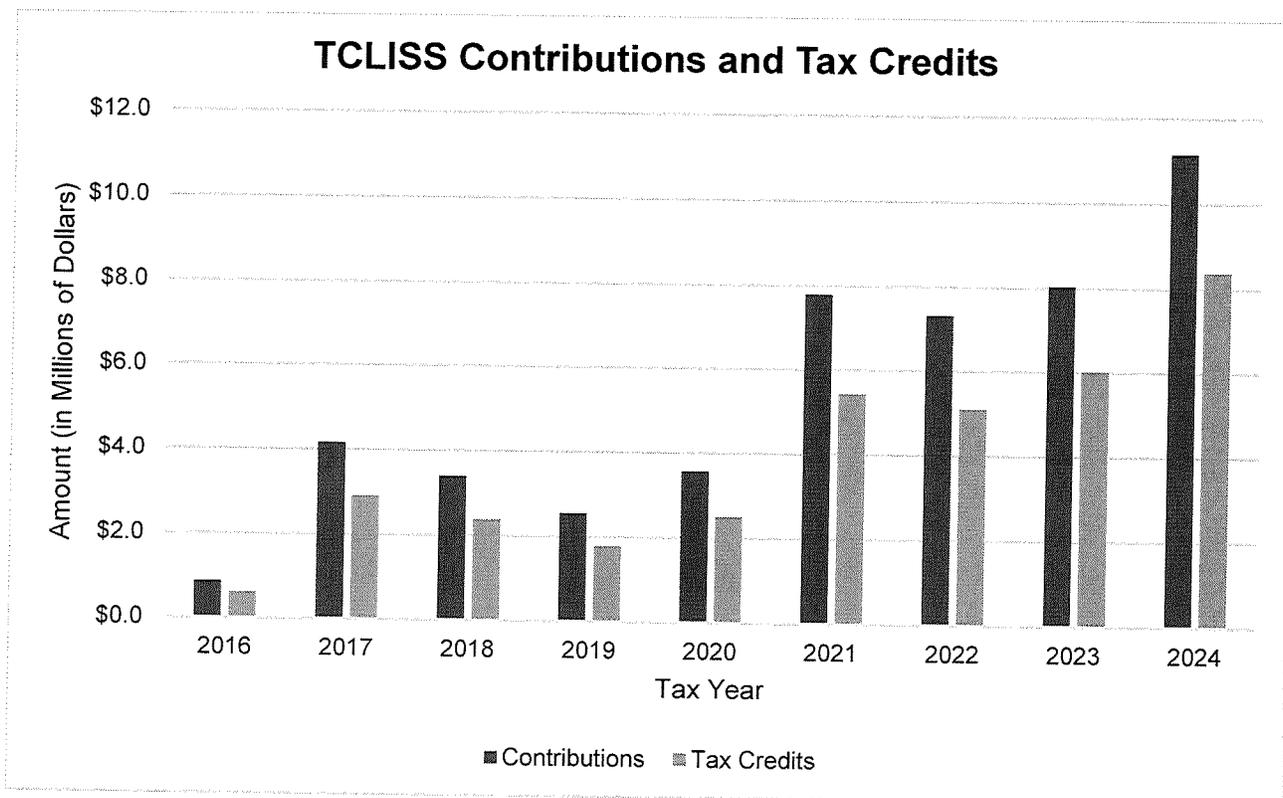
Contributors that are eligible to make contributions to a designated SGO include:

- Individuals filing an income tax return;
- Corporations filing a corporate income tax return;
- Taxpayers filing a privilege tax return; and
- Companies filing an insurance premium tax statement.

**Tax Credit Amount**

Contributors receive a tax credit equal to 75.0 percent of the contribution made to the SGO for





tax years starting January 1, 2023. For tax years 2015 through 2022, the credit amount was equal to 70.0 percent.

***Limitation of Credit***

For each tax year, the total amount of credits cannot exceed \$10.0 million. Total contributions per contributor cannot exceed \$500,000 for any one tax year.

If the amount of credit exceeds a contributor’s tax liability in any one year, the remaining portion of the credit may be carried forward until the total amount is used.

**2025 Legislative Action**

During the 2025 Legislative Session, two bills—SB 87 and HB 2136—were introduced to expand student eligibility requirements under TCLISS, to increase the tax credit amount, and to increase the total aggregate credit limit.

SB 87 was amended by the Senate Committee

on Education, Senate Committee of the Whole, and the House Committee on Education. HB 2136 received a hearing in the House Committee on Education. No further action was taken on either bill.

## Michelle Sims

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**From:** Nicole Bergman  
**Sent:** Tuesday, January 20, 2026 3:47 PM  
**To:** Michelle Sims  
**Cc:** Elaina Rudder  
**Subject:** Structured Literacy & Science of Reading Research  
**Attachments:** Structured Literacy Infographic.pdf; Structured Literacy Journal.pdf; NEPC Science of Reading Movement.pdf

Hi Michelle,

The Chair asked us to share background research on structured literacy and the science of reading. Attached are the PDF versions of the physical copies we provided her today. It's my understanding that it could be provided to the Committee with tomorrow's testimony, but I'm not exactly sure.

Thank you!

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